

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 11-07

Introduced by Council President Boniface at the request of the County Executive and Council Member Shrodes

Legislative Day No. 11-07 Date March 1, 2011

AN ACT to repeal and reenact, with amendments, Section 60-9, Purpose and intent; and to add the definitions of "sale or sell" and "purchase" to Section 60-10, Definitions, all of Article II, Agricultural Land Preservation and Purchase of Development Rights Program, of Chapter 60, Agriculture; and to repeal and reenact, with amendments, Section 123-43.3.1, Harford County agricultural preservation tax credits, of Article II, Real Property Tax Credit, of Chapter 123, Finance and Taxation, all of the Harford County Code, as amended; to provide for a tax credit for those properties donating their development rights to the County; and generally relating to the Agricultural Preservation Program and tax credit.

By the Council, March 1, 2011

Introduced, read first time, ordered posted and public hearing scheduled

on: April 5, 2011

at: 7:00 P.M.

By Order: Mary Kate Healy, Acting Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on April 5, 2011, and concluded on April 5, 2011.

Mary Kate Healy, Acting Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section 60-9, Purpose and intent, be, and it is hereby, repealed and reenacted, with amendments; and that the definitions of "sale or sell" and "purchase" be, and they are hereby, added to Section 60-10, Definitions, all of Article II, Agricultural Land Preservation and Purchase of Development Rights Program, of Chapter 60, Agriculture; and that Section 123-43.3.1, Harford County agricultural preservation tax credits, of Article II, Real Property Tax Credit, of Chapter 123, Finance and Taxation, all of the Harford County Code, as amended, be, and it is hereby, repealed and reenacted, with amendments, all to read as follows:

Chapter 60. Agriculture

Article II. Agricultural Land Preservation and Purchase of Development Rights Program

§ 60-9. Purpose and intent.

The purpose of the Harford County Agricultural Land Preservation and Purchase of Development Rights Program is to preserve productive agricultural land and woodland which provides for the continued production of food and fiber for the citizens of the County. This program is to be administered by the Department of Planning and Zoning and the Harford County Agricultural Land Preservation Advisory Board.

This program focuses on the purchasing of development rights and family conveyances from agricultural landowners and retiring those rights in perpetuity. If the development rights are purchased by the program, an easement is placed on the property. Under this easement, all future residential subdivision of the property is restricted except for owner/child lots as permitted under this program.

This is a voluntary program that permits any owner of agricultural land which meets the minimum qualifying criteria listed in Section 60-12 of this article to apply to sell their development rights and family conveyances.

THIS PROGRAM ALSO ALLOWS ANY OWNER OF AGRICULTURAL LAND WHICH MEETS

1 THE MINIMUM QUALIFYING CRITERIA LISTED IN SECTION 60-12 OF THIS ARTICLE TO
 2 APPLY TO DONATE THEIR DEVELOPMENT RIGHTS AND FAMILY CONVEYANCES AND
 3 HAVE AN EASEMENT PLACED ON THEIR PROPERTY UNDER THE SAME TERMS AND
 4 PROVISIONS CONTAINED IN THIS ARTICLE.

5 **§ 60-10. Definitions.**

6 AS USED IN THIS ARTICLE, THE FOLLOWING WORDS HAVE THE MEANINGS
 7 INDICATED:

8 **SALE OR SELL** – THE TRANSFER OF PROPERTY, AND TITLE THERETO OR INTEREST
 9 THEREIN, FOR A SUM OF MONEY OR THE DONATION OF PROPERTY, AND TITLE
 10 THERETO OR INTEREST THEREIN, FOR NO CONSIDERATION.

11 **PURCHASE** – THE ACQUIRING OF PROPERTY, AND TITLE THERETO OR INTEREST
 12 THEREIN, IN EXCHANGE FOR MONEY, OR THE ACCEPTANCE OF A DONATION OF
 13 PROPERTY, AND TITLE THERETO AND INTEREST THEREIN, FOR NO CONSIDERATION.

14
 15 **Chapter 123. Finance and Taxation**

16 **Article II. Real Property Tax Credits**

17 **§ 123-43.3.1. Harford County agricultural preservation tax credits.**

18 A. In accordance with the provisions of the Tax-Property Article, § 9-314, of the Annotated Code
 19 of Maryland, there is hereby created a tax credit for county real property taxes on real property
 20 that, on or after July 1, 1996:

21 (1) Is located in the Harford County Agricultural District in accordance with the Harford
 22 County Agricultural Land Preservation Program under Chapter 60 of the Harford
 23 County Code; or

24 (2) Becomes subject to an agricultural preservation easement that has been conveyed to

Harford County in accordance with the Harford County Agricultural Land Preservation Program, under Chapter 60 of the Harford County Code.

B. IN ACCORDANCE WITH THE PROVISIONS OF THE TAX-PROPERTY ARTICLE, § 9-314, OF THE ANNOTATED CODE OF MARYLAND, THERE IS HEREBY CREATED A TAX CREDIT FOR COUNTY REAL PROPERTY TAXES ON REAL PROPERTY THAT, ON OR AFTER JULY 1, 2011, BECOMES SUBJECT TO AN AGRICULTURAL PRESERVATION EASEMENT THAT HAS BEEN DONATED TO HARFORD COUNTY IN ACCORDANCE WITH THE HARFORD COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM, UNDER CHAPTER 60 OF THE HARFORD COUNTY CODE.

[B.]C.

- (1) A property owner is not eligible for a tax credit for real property under Paragraph A(1) of this subsection and any such tax credit granted shall terminate if the property owner withdraws the property from the Harford County Agricultural District.
- (2) A property owner who has been granted a property tax credit for real property under Paragraph A(1) of this subsection, and who subsequently withdraws the property from the Agricultural Preservation District, shall be liable for all property taxes that the owner would have been liable for if a property tax credit had not been granted.

[C.]D. Amount of credit.

- (1) The amount of a credit granted under § 123-43.3.1A(1) of this section is the lesser of:
 - (a) Fifty percent (50%) of the county real property tax for the property; or
 - (b) Fifty dollars (\$50) for each acre of the property.
- (2) The amount of a credit granted under § 123-43.3.1A(2) of this section is the lesser of:
 - (a) One hundred percent (100%) of the county real property tax for the property; or

- 1 (b) Fifty dollars (\$50) for each acre of the property.
- 2 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date
- 3 it becomes law and shall be applicable to all tax years on or after July 1, 2011.

EFFECTIVE: June 13, 2011

*The Council Administrator does hereby certify that
fifteen (15) copies of this Bill are immediately available for
distribution to the public and the press.*



Acting Council Administrator

HARFORD COUNTY BILL NO. 11-07

Brief Title Agricultural Land Preservation Tax Credit

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Mary Kate Herbig
Acting Council Administrator

Date April 5, 2011

ENROLLED

Billy Boniface
Council President

Date April 5, 2011

BY THE COUNCIL

Read the third time.

Passed: LSD 11-10

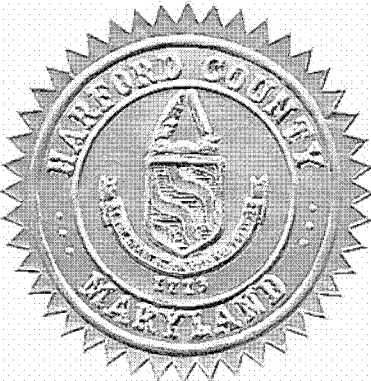
Failed of Passage: _____

By Order

Mary Kate Herbig
Acting Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 6th day of April, 2011 at 3:00 p.m.

Mary Kate Herbig
Acting Council Administrator



BY THE EXECUTIVE

David L. Craig
COUNTY EXECUTIVE

APPROVED: Date April 12, 2011

BY THE COUNCIL

This Bill No. 11-07 having been approved by the Executive and returned to the Council, becomes law on April 12, 2011.

EFFECTIVE DATE: June 13, 2011

Mary Kate Herbig
Mary Kate Herbig
Acting Council Administrator